Державний науково-дослідний інститут інформатизації та моделювання еконо	міки
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- макроекономічні аспекти сучасної економіки;
- інноваційно—інвестиційна політика;
- економічні проблеми розвитку галузей та видів економічної діяльності;
- розвиток регіональної економіки;
- соціально-трудові проблеми.

Розраховано на науковців і спеціалістів, які займаються питаннями управління економікою та вивчають теорію та практику формування ринкових відносин в Україні.

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## Макроекономічні аспекти сучасної економіки ЛИСЕНОК О.В. Система управління персоналом в діяльності банківських установ ....... КЛИМЧУК М.М., КЛОЧКО А.А. Методологія управління компенсаторним фінансуванням інфраструктурних ЗОРІНА О.А. Податкові та митні преференції під час воєнного стану: вплив змін у законодавстві на діяльність ГАВРИЛКО П.П., ГУШТАН Т.В., КОВАЧ М.Й. Сутність аудиту державних ресурсів як форми фінансового контролю...... 23 ГАРБАР Ж.В., ГАРБАР В.А. Сутність, принципи та складові еколого—економічної політики підприємства......28 Інноваційно-інвестиційна політика КОРНЄЄВ В.В., ХОДЖАЯН А.О. Макроекономічні тенденції діджиталізації фінансового ринку.......42 АКСЕЛЬРОД Р.Б., КІЩАК Н.Г., ГРИНЕНКО І.М. Інноваційні компоненти економіко-управлінського КОПИТКО М.І., БАБІЙ Л.І., СПІВАК С.І., САРАНА А.О. Фінансово-безпекова та інвестиційна складові вибору інноваційно орієнтованого підприємства—аналога при розрахунку вартості бізнесу в умовах глобалізації, КОЖЕМ'ЯКІНА С.М., ІЛЬЇН В.Ю., ІЩЕЙКІН Т.Є., ЖИВКО О.В. Інвестиційна стратегія формування конкурентоспроможного потенціалу інноваційно орієнтованих підприємств в умовах управління змінами......74 ЖИВКО З.Б., ВАСИЛЬЧАК С.В., ЦЮМАН Є.С., КУЖЕЛЬ Н.Л. Управлінські засади адаптивної безпекової Економічні проблеми розвитку галузей та видів економічної діяльності КОЛОДІЙЧУК А.В., ВАЖИНСЬКИЙ Ф.А. Розвиток туристичної сфери України через призму світових тенденцій........ 108 КРАМЧЕНКО Р.А. Відтворення і використання трудових ресурсів сільськогосподарських підприємств....... 119 ПУЗИРЬОВА П.В., ХМЕЛЕВСЬКИЙ М.О., МАММАДОВА С. Основні аспекти міжнародної маркетингової ТУРОВА Л.Л., ДЗЮБА М.О., КЛИМЕНЧУКОВА Н.С., ПОПОВ Ю.О. Моделювання оцінювання фінансового стану підприємництва в умовах інноваційного менеджменту та економіки....... 131 БАТЮК Б. Б. Моделювання прийняття управлінських рішень в процесі реалізації продукції

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# Essence, principles and components of the environmental and economic policy of the enterprise

**The subject of the study** is the theoretical foundations of the enterprise's environmental and economic policy.

**The purpose of the research** is the theoretical substantiation of the clarification of the essence, principles and components of the enterprise's environmental and economic policy.

**Research methods.** The work uses the dialectical method of scientific knowledge, analysis, the method of comparison and generalization of data.

**Results of work.** The article clarifies the essence and principles of the enterprise's environmental and economic policy. The object and subject of the enterprise's environmental and economic policy are defined. The stages of the enterprise's environmental and economic policy are characterized. It was established that the environmental and economic policy of each enterprise should be developed independently and periodically revised taking into account the results of inspections, audits and analysis. It was found that the environmental and economic policy and its derivatives — internal regulatory and methodological, organizational documents of the enterprise in the field of environmental protection — are developed on the basis of international, state legislative and regulatory acts, taking into account the requirements established by the local self—government bodies of the territories in which the enterprise and its structural divisions carry out their activities. It was established that the lack of proper scientific and economic justification of ecological and economic measures, in turn, often becomes the reason for the low efficiency of industrial production greening processes. The advantages of implementing basic strategies for managing the processes of ecological and economic development of the enterprise have been determined. The directions for the formation of organizational and methodological support for the enterprise's environmental and economic policy at the strategic level are outlined.

**Field of application.** Environmental management, enterprise economy.

**Conclusions.** The results of the conducted research make it possible to assert that the management of the ecological and economic development of the enterprise in the strategic period for the formation of an ecological and economic policy is expedient to carry out taking into account the current and prospective ecological and economic opportunities and limitations, the peculiarities of the industry and other factors peculiar only to a certain type of economic and economic activity negative and positive influence.

**Key words:** ecological and economic policy, ecological and economic development, strategies for managing the processes of ecological and economic development of the enterprise, secrification, ecologization.

ГАРБАР Ж.В. ГАРБАР В.А.

## Сутність, принципи та складові еколого-економічної політики підприємства

Предметом дослідження є теоретичні засади еколого—економічної політики підприємства.

#### МАКРОЕКОНОМІЧНІ АСПЕКТИ СУЧАСНОЇ ЕКОНОМІКИ

**Метою дослідження** є теоретичне обґрунтування з'ясування сутності, принципів та складових еколого—економічної політики підприємства.

**Методи дослідження.** У роботі використані діалектичний метод наукового пізнання, аналіз, метод порівняння та узагальнення даних.

Результати роботи. У статті з'ясовано сутність та принципи еколого—економічної політики підприємства. Визначено об'єкт та предмет еколого—економічної політики підприємства. Охарактери—зовано етапи еколого—економічної політики підприємства. Встановлено, що еколого—економічна політика кожного підприємства має розроблятися самостійно й періодично переглядатися з урахуванням результатів перевірок, аудиту й аналізу. З'ясовано, що еколого—економічна політика та її похідні — внутрішні нормативно—методичні, організаційні документи підприємства у сфері охорони навколишнього середовища — розробляються на основі міжнародних, державних законодавчих і нормативних актів, з урахуванням вимог, встановлених органами місцевого самоврядування територій, на яких підприємство та її структурні підрозділи здійснюють свою діяльність. Встановлено, що відсутність належного наукового й економічного обґрунтування еколого—економічних заходів, у свою чергу, часто стає причиною низької ефективності процесів екологізації промислового виробництва. Визначено переваги впровадження базових стратегій управління процесами еколого—економічного розвитку підприємства. Окреслено напрями формування організаційно—методичного забезпечення еколого—економічної політики підприємства на стратегічному рівні.

**Галузь застосування.** Екологічний менеджмент, економіка підприємства.

**Висновки.** Результати проведеного дослідження дають змогу стверджувати, що управління еколого—економічним розвитком підприємства у стратегічному періоді для формування еколого—економічної політики доцільно здійснювати з урахуванням поточних і перспективних екологічних та економічних можливостей і обмежень, особливостей галузі та інших властивих тільки певному виду господарсько—економічної діяльності факторів негативного та позитивного впливу.

**Ключові слова:** еколого—економічна політика, еколого—економічний розвиток, стратегії управління процесами еколого—економічного розвитку підприємства, сертифікація, екологізація.

Formulation of the problem. The current stage of economic development is characterized by a constant increase in the degree of conflict between society and the environment. The deepening of transformational transformations in the field of nature management requires the search for new approaches to solving environmental problems during the production and economic activities of the enterprise. One of the approaches is the development and implementation of the enterprise's ecological and economic policy, which contributes to the operational management of the processes of using natural resources and protecting the natural environment.

### Analysis of recent research and publications.

The theoretical and applied principles of the formation of ecological and economic policy and the management of ecological and economic development of the enterprise are based on the works of such scientists as O. Boguslavskyi [4], O. Lazar [1], V. Matviychuk [3], V. Meglei [4], V. Savran [4], V. Simonenko [9], O. Sadchenko [6], G. Shvydanenko [8] and others. However, the clarification of the advantages of the implementation of basic strategies for managements.

ing the processes of ecological and economic development of the enterprise and the determination of directions for the formation of organizational and methodological support of the ecological and economic policy of the enterprise at the strategic level remain among the unresolved issues.

**Setting the task.** The purpose of the article is to clarify the essence, principles and components of the enterprise's environmental and economic policy.

**Presenting main material.** The environmental and economic policy determines the main direction of the enterprise's activities in the environmental and economic spheres for the long term and ultimately ensures the achievement of the intended environmental and economic goals and objectives.

The environmental and economic policy of the enterprise is implemented through its implementation of the environmental function. Thus, in accordance with the current legislation of Ukraine and international standards ratified by it (ISO 9000 and ISO 14000 series), the concept of environmental and economic policy is defined as follows: it is «the general intentions and orientation of the enterprise

regarding its environmental and economic characteristics, officially announced by the top management. That is, it is a certain system of measures aimed at improving the ecological and economic state of the environment.

The environmental and economic policy of the enterprise can be defined as an organizational and regulatory and control activity aimed at the protection, tireless use and reproduction of natural resources, improvement of the environment, effective combination of the functions of nature use and nature protection, ensuring environmental safety standards.

The environmental and economic policy of the enterprise consists in managing the ecological situation and ensuring the rational use of natural resources with the help of a system of political, economic, legal and other measures, which, together with the system of environmental goals, constitute the environmental policy of the enterprise.

The object of the enterprise's environmental and economic policy is the needs and interests of the enterprise's owners, the natural environment of life of all components of the biosphere. The subject of the environmental and economic policy of the enterprise is the direct management and employees of the enterprise.

The environmental and economic policy of the development of the enterprise must take into account the peculiarities of the industry and other factors of negative and positive influence inherent only to a certain type of economic activity.

It is appropriate to divide the environmental and economic policy of the enterprise into external and internal. The external environmental and economic policy is oriented towards ensuring the adoption and implementation of adequate management decisions in accordance with the changes occurring in the external environment. The task of the internal ecological and economic policy of the enterprise is to ensure the progressive development of the enterprise thanks to the increase in the effectiveness of the implementation of financial, investment, innovative types of policies, improvement of personnel support, successful implementation of marketing programs, etc.

The main goals of the enterprise's environmental and economic policy:

 achievement of the level of environmental and economic safety that corresponds to the indicators of the best enterprises;

- increasing the ecological and economic safety of the enterprise, reducing the impact on the environment due to increased reliability, ensuring the safe and trouble—free operation of technological equipment;
- prevention and minimization of the quantity and toxicity of emissions, discharges of pollutants and waste when increasing production volumes due to the introduction of new technologies, equipment, materials and increasing the level of automation of technological process management;
- implementation of effective technical solutions and technologies for minimization and elimination of the level of environmental pollution.

The environmental and economic policy of the enterprise is based on the following principles and obligations:

- rationality of resource use;
- prioritization of planned and implemented actions and measures related to the prevention (prevention) of environmental impact, before measures and actions to minimize and eliminate the consequences of such impact;
- health and safety protection of the company's personnel and the population;
- consistent continuous improvement of the characteristics and indicators of the impact of activities, products and services on the environment and resource consumption with an orientation to the level of development of technology and technology and the state of development of society formed at a specific stage of scientific and technological progress;
- mandatory compliance with the requirements of environmental legislation, including international agreements, Ukrainian state and local legislation, industry regulatory requirements, as well as other regulatory requirements that regulate the enterprise's activities;
- adoption and implementation of any manage ment and production decisions, taking into account environmental aspects of future activity, manufac tured products and provided services;
- consistent involvement and motivation (improvement of qualifications, encouragement, responsibility) of all personnel in environmental protection activities;
- informing and maintaining an open dialogue with all those interested in the environmental aspects of the enterprise's activities and the results of the assessment of its impact on the environment;

#### МАКРОЕКОНОМІЧНІ АСПЕКТИ СУЧАСНОЇ ЕКОНОМІКИ

 understanding of the priority of systemic environmental management in the field of environmental protection and striving for consistent implementation of international management standards.

Such factors as:

- regional and local conditions of activity;
- assessment and reduction of any negative impacts of the enterprise's activities on various aspects of the environment (land, water, atmospheric air, flora and fauna, etc.);
- energy management, resource conservation and choice of energy carriers;
- managing the use of raw materials, optimizing the choice of its type and transportation conditions;
- management of the use and protection of water resources;
- reduction of waste generation, its secondary use, transportation and utilization of waste;
- assessment and reduction of the intensity of harmful physical effects on the territory of the international company and beyond;
- selection of new production processes and changes in existing production processes;
- planning of products/services (design, production, packaging, transportation, use and disposal of waste) from the point of view of environmental protection;
- determining the influence of the practical activities of contractors, subcontractors and suppliers on indicators of environmental deterioration;
  - prevention and limitation of freelance situations;
- environmental education and personnel training on environmental protection issues;
- external information on environmental protection issues.

Stages of the enterprise's environmental and economic policy:

- determination of ecological and economic goals and objectives;
- development and implementation of the ecological and economic management system at the enterprise;
- development of a system of indicators for evaluating the ecological and economic results of activities (ecological and economic audit);
- passing environmental certification and receiving eco-labeling.

he certification process is not mandatory, it is only a voluntary choice of the enterprise. However, an increasing number of manufacturing companies in many countries around the world are using these stages to improve management efficiency and develop trusting relationships with stakeholders.

It should be noted that practically all significant European, American and Asian industrial companies have created and certified environmental and economic management systems in recent decades. This shows that compliance with environmental and economic policy and certification have become one of the main market tools.

The environmental and economic policy of each enterprise must be developed independently and periodically revised taking into account the results of inspections, audits and analysis. The environmental and economic policy of the enterprise is drawn up in the form of a document that is brought to the attention of all employees of the enterprise and is available to the public.

The top management is responsible for the development and adoption of the enterprise's environmental and economic policy. As a rule, management of policy implementation in the field of environmental safety is carried out either by the director himself or directly by a person authorized in the field of environmental protection (technical director, chief engineer, etc.).

Environmental and economic policy and its derivatives — internal regulatory and methodological, organizational documents of the enterprise in the field of environmental protection — are developed on the basis of international, state legislative and regulatory acts, taking into account the requirements established by the local self—government bodies of the territories in which the enterprise and its structural divisions carry out their activities.

The planning of the ecological and economic development of the enterprise should first of all provide for the clarity and transparency of the establishment of strategic goals in the field of ecological and economic development. Accordingly, this requires an urgent improvement of the methodological principles of environmental goal—setting and the formation of an environmental strategy and policy as a component of the latter.

In the final documents of the Heidelberg International Conference on the Greening of Industry, three basic strategies for managing the processes of ecological and economic development of enterprises are defined, which are relevant and justified: the strategy of influencing demand; the strategy of influencing the

offer; a strategy for influencing relationships between producers and consumers [5] (table 1).

These strategies are the starting point and basic for the formation of the enterprise's environmental and economic policy.

The means and results of the implementation of basic strategies for managing the processes of ecological and economic development of the enterprise are shown in the table. 2.

It should be noted that until now there are almost no more or less complete proposals for the justification of the choice of specific strategies and tools for ensuring sustainable ecological and economic development at the level of individual enterprises or industries. Therefore, in practice, the implementation of measures for greening and increasing the environmental safety of production quite often continues to be carried out on a «residual» basis (after solving all other, first of all, purely economic and technical—technological problems) or on an «extreme» basis (with the emergence of urgent circumstances, such as environmental crises or disasters) principles, is random and irregular in nature.

The lack of proper scientific and economic substantiation of environmental and economic measures, in turn, often becomes the reason for the low efficiency of industrial production greening processes. Under such conditions, the environmental and economic policy and environmental and economic plans of the enterprise remain only declarative principles that are not associated with any specific obligations, being separated from other aspects of the enterprise's production and economic activity. Therefore, it is important to systematically carry out ecological and economic

ic monitoring, which allows you to systematically observe the dynamics of the characteristics of the impact on the environment as a result of the production and economic activity of the enterprise [8].

The main areas of formation of the organization al and methodological support of the enterprise's environmental and economic policy at the strate gic level should be:

- substantiation of the theoretical provisions and conceptual approach to the ecological and economic ic development of the enterprise in terms of combining environmental goals and objectives with the goals and objectives of the development of the enterprise in other spheres of activity and in general;
- development of a sequence of stages of the process of strategic planning of the ecological and economic development of the enterprise;
- justification of the composition and definition of the content of the basic strategies of ecological and economic development;
- development of an organizational and economic mechanism for managing the ecological and economic development of the enterprise;
- creation of a transparent information system for strategic management of ecological and economic development, based on ecological and economic monitoring and audit procedures with wide distribution of information about the results of economic and environmental activities (including negative ones) for all interested parties and parties;
- development of a complex motivational mechanism based on full and comprehensive awareness by the company's management and staff of the prerequisites, goals, tasks and priorities of the environmental and economic policy;

Table 1. Basic strategies for managing the processes of ecological and economic development of the enterprise

Name of the strategy	Content of the strategy		
The strategy of influence on demand	The strategy is based on the recognition of the primacy of social and consumer needs in the sequence of the «production—consumption» cycle, and, as a result, on the possibility of a positive impact of the emerging environmental needs of end consumers on the degree of greening and environmental safety of production		
The strategy of influencing the supply	The strategy is based on direct and (to a greater extent) indirect forcing of manufacturers to produce more environmentally friendly products and use environmentally safe technologies		
The strategy of influence on the relationships between producers and consumers	producers and consumers for a mutually directed positive impact on		

Source: compiled by the author on the basis [3; 7]

Table 2. Means and results of the implementation of basic strategies for managing the processes of ecological and economic development of the enterprise

Strategy name	Means of implementation	Results of implementation
Demand influence strategy	Economic, psychological, and administrative means of influence on consumers with the aim of persuading (forcing) them to switch to the use of environmentally safe goods and services	The growth and complexity of consumer needs for environmentally safe goods and services Growth in the production of ecologically safe products Reducing ecodestruction
The strategy of influence on the offer	Measures for the formation and development of the motivation system (through the introduction of environmental standards, economic incentives, etc.) of manufacturers to increase the environmental friendliness of production	Expansion of the range and volume of production of environmentally friendly products, a necessary condition for which is the improvement of the environmental safety of production technologies used in enterprises
The strategy of influencing the relationship between producers and consumers	Regulatory and legal (tariff and non-tariff barriers, quotas, direct prohibitions and restrictions on the circulation of certain products, etc.) and non-regulatory (events in the field of public relations, advertising companies, lobbying) measures to stimulate the production and consumption of environmentally safe goods and services	Reduction (or destruction) of the positive economic effect from the use of environmentally hazardous production technologies Restrictions on the circulation of environmentally dangerous products, stimulation of the production and consumption of more ecologically perfect goods and services Spreading the use of environmentally safe industrial technologies

Source: compiled by the author on the basis [3; 7; 8]

- development of organizational forms for the activation of cooperation with all persons and parties interested in the environmental aspects of the enterprise's activities, including the environmental public;
  - cooperation with mass media;
- creation of methodological principles for planning to increase environmental safety and quality of products, goods and services based on the principles of the policy of competitive ecological and economic development of the enterprise (formation of competitive advantages of ecological origin);
- supporting the ecological orientation of the development of the enterprise's organizational culture, the creation and implementation of collective cultural values and target guidelines favorable to achieving environmental goals.

The advantages of implementing basic strategies for managing the processes of ecological and economic development of the enterprise include the following:

- 1. Increasing efficiency and saving production costs and resources. Cost savings are often associated with the consumption of fewer resources and reduced emissions, but savings can also result from operational efficiencies, higher levels of management efficiency, and reduced liabilities and fines.
- 2. Product quality improvement. There is a direct connection between compliance with the principles of environmental policy and environmental man-

agement and improvement of product quality. The further, the more in the minds of consumers the quality of products will be associated with their compliance with environmental standards.

- 3. Observance of established norms. Enterprise management can use environmental management techniques to monitor legal requirements and plan costs related to permits, reporting and monitoring to ensure compliance with legislation. Ideally, the frequency and extent of violations and associated costs are reduced.
- 4. Improving relations with state authorities. Declaring an environmental policy and implementing an environmental management system usually leads to a relaxation of administrative pressure on the enterprise from the controlling state bodies.
- 5. Recruitment of employees. Involvement of employees is the basis of the implementation of the Total Quality Management policy, which is the basis of the social, ecological and economic development of the enterprise. The implementation of a socioenvironmentally oriented policy requires the involvement of employees, and in case of success, it creates a sense of responsibility and achievement among employees.
- 6. Expansion of product sales markets and attraction of new consumers. The growth of public environmental awareness directly affects the behavior of consumers who demand environmental—

ly safe products and services from manufacturers. For manufacturers, access to new sales markets, especially in developed countries, is impossible without compliance with environmental standards.

7. Access to a new level of technological development and innovation. The search for optimal production solutions from an ecological point of view leads to technological renewal of production processes, as well as to the appearance of innovative products [2, p. 71].

#### Conclusions.

Thus, it is advisable to manage the ecological and economic development of the enterprise in the strategic period for the formation of ecological and economic policy, taking into account the current and prospective ecological and economic opportunities and limitations, the peculiarities of the industry and other factors of negative and positive influence inherent only to a certain type of economic activity.

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